

Resolution No.: 16-501  
Introduced: April 1, 2008  
Adopted: April 8, 2008

**COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND**

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By County Council

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**SUBJECT:** Council Contracts for Audit Services

**Background**

1. Section 315 of the Montgomery County Charter states that: "The Council shall contract with, or otherwise employ, a certified public accountant to make annually an independent post audit of all financial records and actions of the County, its officials and employees."

The Montgomery County Code (Section 33-51(c)) indicates that: "An independent audit of the retirement system will be completed annually by the firm of certified public accountants under contract with the Council."

The Montgomery County Code (Section 21-24(d)) states that: "Financial transactions involving County fire tax funds must be included in the annual audit required by the Charter."

2. Council Resolution No. 16-326, adopted October 2, 2007, established Council procedures for the selection of the independent auditor. The procedures direct the Council's Management and Fiscal Policy Committee to perform the functions of the Contractor Qualification and Selection Committee, including review and evaluate proposals and recommend independent auditors to the County Council. The procedures also indicate that the final selection of the independent auditor will be made by the County Council.
3. The Management and Fiscal Policy Committee unanimously recommends the firm of Clifton Gunderson LLP to conduct the audit of the County Government financial statements for the fiscal year ending June 30, 2008; the audit of the Employee Retirement Plans financial statements for the fiscal year ending June 30, 2008; and other tests, reviews and certifications. The Council may renew the contract with Clifton Gunderson LLP to complete the audits for the fiscal years ending June 30, 2009, 2010, and 2011.

The Management and Fiscal Policy Committee unanimously recommends the firm of Rager, Lehman & Houck P.C. to conduct the audits of the County's 18 Local Fire and Rescue Departments' financial statements for the fiscal year ending June 30, 2008. The Council may renew the contract with Rager, Lehman & Houck P.C. to complete the audits for the fiscal years ending June 30, 2009, 2010, and 2011.

**Action**

The County Council for Montgomery County, Maryland approves the Management and Fiscal Policy Committee recommendation and authorizes the Council President to contract with Clifton Gunderson LLP to conduct the audit of the County Government financial statements for the fiscal year ending June 30, 2008; the audit of the Employee Retirement Plans financial statements for the fiscal year ending June 30, 2008; and other tests, reviews and certifications.

The County Council for Montgomery County, Maryland approves the Management and Fiscal Policy Committee recommendation and authorizes the Council President to contract with Rager, Lehman & Houck P.C. to conduct the audits of the financial statement for the County's 18 Local Fire and Rescue Departments for the fiscal year ending June 30, 2008.

This is a correct copy of Council action.

A handwritten signature in cursive script, reading "Linda M. Lauer".

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Linda M. Lauer, Clerk of the Council